REMARKS/ARGUMENTS

Favorable reconsideration of this application is respectfully requested.

Claims 23-25 are pending in this application. Claims 1, 4-6, 21, and 22 are canceled by the present response without prejudice. Claims 23-25 are allowed. Claim 1 was rejected under 35 U.S.C. § 112, second paragraph. Claims 1 and 22 were rejected under 35 U.S.C. § 102(e) as anticipated by U.S. patent 6,121,659 to <u>Christensen et al.</u> (herein "<u>Christensen</u>"). Claims 4-6 and 21 were objected to as dependent upon a rejected base claim, but were noted as allowable if rewritten in independent form to include all the limitations of their base claims and any intervening claims.

Initially, applicants gratefully acknowledge the indication of the allowance and allowable subject matter of claims 4-6, 21, and 23-25.

Addressing now the rejection of claim 1 under 35 U.S.C. § 112, second paragraph, that rejection is obviated by the present response as claim 1 is herein canceled.

Addressing now the rejection of claims 1 and 22 under 35 U.S.C. § 102(e) as anticipated by <u>Christensen</u>, that rejection is obviated by the present response as claims 1 and 22 are herein canceled.

Such a feature is believed to clearly distinguish over the applied art to <u>Christensen</u>.

By the present response each of claims 23-25 is also amended by the present response to no longer recite the limitations of "at least one of a power supply line and a ground line formed on said interlayer insulating film" and "a first complete-isolation insulating film formed throughout a portion directly below at least one of said power supply line and ground line". However, claims 23-25 are believed to still recite allowable subject matter, and thus those claims are still believed to be allowable.

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As no other issues are pending in this application, it is respectfully submitted that the present application is now in condition for allowance, and it is hereby respectfully requested that this case be passed to issue.

Respectfully submitted,

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